

Board of Tax Appeals

Analyst: Hancock

Historical Summary

OPERATING BUDGET	FY 2004 Total App	FY 2004 Actual	FY 2005 Approp	FY 2006 Request	FY 2006 Gov Rec
BY FUND CATEGORY					
General	322,200	311,800	331,600	395,700	345,800
Percent Change:		(3.2%)	6.4%	19.3%	4.3%
BY OBJECT OF EXPENDITURE					
Personnel Costs	258,700	250,400	267,600	328,900	281,900
Operating Expenditures	63,500	61,400	64,000	66,800	63,900
Total:	322,200	311,800	331,600	395,700	345,800
Full-Time Positions (FTP)	4.00	4.00	4.00	5.00	4.00

Division Description

The Board of Tax Appeals (section 63-3801, Idaho Code) provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The three member Board of Tax Appeals provides an opportunity for appellants and respondents to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial which can necessitate legal representation and expense.

Board of Tax Appeals

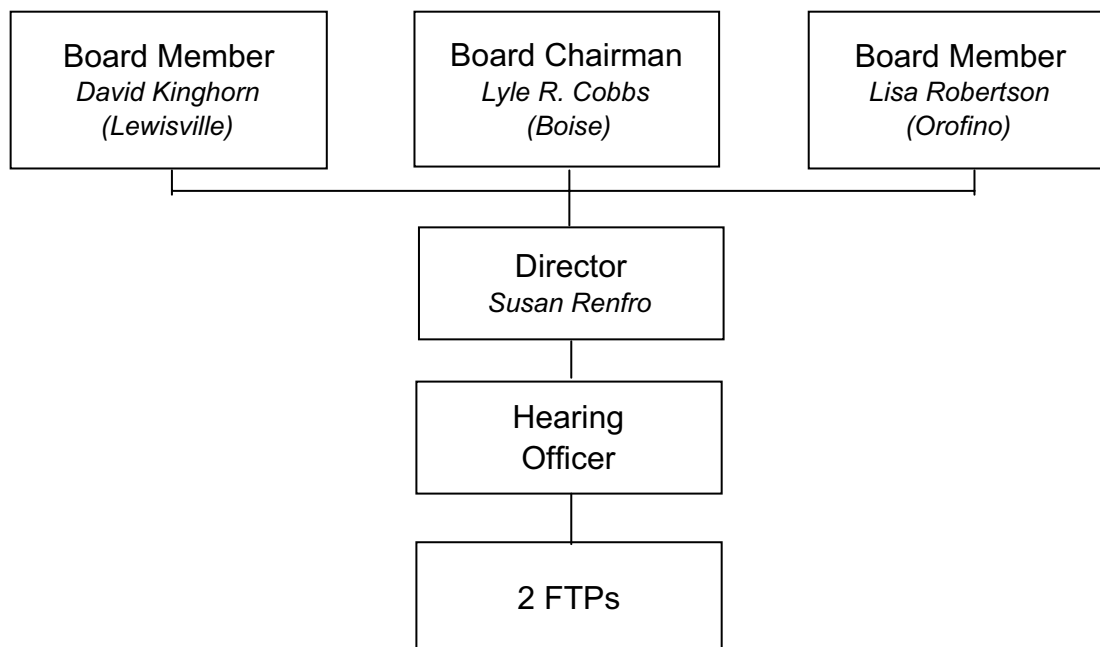
Agency Profile

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Selected Measures

	FY 2003 Act	FY 2004 Act	FY 2005 Est	FY 2006 Est
1. Conduct hearings in a timely manner 100% of the hearings of those wishing to be heard are conducted by the end of the fiscal year.	100%	100%	100%	100%
2. Issue decisions in a timely manner 100% of the Board's cases are completed by the end of the fiscal year (Except those requested to be held in abeyance).	100%	100%	100%	100%
3. Issue decisions in a timely manner The average time between hearing and rendering of the decision is no more than 85 days.	106 days	95 days	95 days	95 days
4. Total Number of Tax Appeals	427	282	300	300
5. Appeals Granted	20	19		
6. Decisions Modified	31	31		
7. Appeals Denied	73	99		
8. Appeals Settled/Withdrawn/Dismissed	303	133		

Organizational Chart



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Comparative Summary

Decision Unit	Agency Request			Governor's Rec		
	FTP	General	Total	FTP	General	Total
FY 2005 Original Appropriation	4.00	331,600	331,600	4.00	331,600	331,600
HB 805 One-time 1% Salary Increase	0.00	2,100	2,100	0.00	2,100	2,100
Governor's Rescission	0.00	0	0	0.00	(300)	(300)
FY 2005 Total Appropriation	4.00	333,700	333,700	4.00	333,400	333,400
Removal of One-Time Expenditures	0.00	(2,100)	(2,100)	0.00	(2,000)	(2,000)
Base Adjustments	0.00	0	0	0.00	200	200
FY 2006 Base	4.00	331,600	331,600	4.00	331,600	331,600
Benefit Costs	0.00	3,700	3,700	0.00	2,900	2,900
Inflationary Adjustments	0.00	500	500	0.00	0	0
Nonstandard Adjustments	0.00	(100)	(100)	0.00	(100)	(100)
Change in Employee Compensation	0.00	2,100	2,100	0.00	2,100	2,100
27th Payroll	0.00	9,300	9,300	0.00	9,300	9,300
FY 2006 Program Maintenance	4.00	347,100	347,100	4.00	345,800	345,800
1. Legal Assistant Position	1.00	48,600	48,600	0.00	0	0
FY 2006 Total	5.00	395,700	395,700	4.00	345,800	345,800
Change from Original Appropriation	1.00	64,100	64,100	0.00	14,200	14,200
% Change from Original Appropriation		19.3%	19.3%		4.3%	4.3%

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation					
	4.00	331,600	0	0	331,600
HB 805 One-time 1% Salary Increase					
Reflects surplus eliminator funding for one-time 1% salary increases.					
Agency Request	0.00	2,100	0	0	2,100
Governor's Recommendation	0.00	2,100	0	0	2,100
Governor's Rescission					
Agency Request	0.00	0	0	0	0
The Governor recommends removal of funds not needed to implement HB 805. In addition, the Governor recommends removal of risk management funding in excess of needs calculated by the Department of Administration.					
Governor's Recommendation	0.00	(300)	0	0	(300)
FY 2005 Total Appropriation					
Agency Request	4.00	333,700	0	0	333,700
Governor's Recommendation	4.00	333,400	0	0	333,400
Removal of One-Time Expenditures					
Removes funding provided for one-time items.					
Agency Request	0.00	(2,100)	0	0	(2,100)
Governor's Recommendation	0.00	(2,000)	0	0	(2,000)
Base Adjustments					
Agency Request	0.00	0	0	0	0
Restore risk management rescission to the base.					
Governor's Recommendation	0.00	200	0	0	200
FY 2006 Base					
Agency Request	4.00	331,600	0	0	331,600
Governor's Recommendation	4.00	331,600	0	0	331,600
Benefit Costs					
Includes the employer-paid portion of estimated changes in employee benefit costs. The two biggest factors are health insurance rates and retirement rates. Health insurance is projected to increase by 9.7% or \$632 per position. Retirement rates are scheduled to increase by 5.9% from 10.39% to 11% of salary for regular employees and by 5.7% from 10.73% to 11.34% of salary for police and firefighters. Other benefit changes include a reduction in unemployment insurance rates, a reduction in Division of Human Resources rates for classified employees, and an increase in workers compensation rates.					
Agency Request	0.00	3,700	0	0	3,700
The Governor does not recommend increases related to changes in the Public Employee's Retirement System.					
Governor's Recommendation	0.00	2,900	0	0	2,900
Inflationary Adjustments					
Includes a general inflationary increase of 1.3% in operating expenditures.					
Agency Request	0.00	500	0	0	500
The Governor recommends no increase for general inflation.					
Governor's Recommendation	0.00	0	0	0	0

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Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Nonstandard Adjustments					
Nonstandard Adjustments include a \$100 reduction in State Controller fees.					
Agency Request	0.00	(100)	0	0	(100)
Governor's Recommendation	0.00	(100)	0	0	(100)
Change in Employee Compensation					
Reflects the cost of a 1% salary increase for permanent and group positions.					
Agency Request	0.00	2,100	0	0	2,100
<i>The Governor recommends a compensation increase of 1% to be distributed based on merit. No adjustment to the pay line is recommended.</i>					
Governor's Recommendation	0.00	2,100	0	0	2,100
27th Payroll					
Reflects the cost of one additional payroll in fiscal year 2006. This happens every eleven or twelve years because there are 364 days in 26 payperiods but a year has 365.242 days.					
Agency Request	0.00	9,300	0	0	9,300
Governor's Recommendation	0.00	9,300	0	0	9,300
FY 2006 Program Maintenance					
Agency Request	4.00	347,100	0	0	347,100
Governor's Recommendation	4.00	345,800	0	0	345,800
1. Legal Assistant Position					
This enhancement would provide \$48,600 in General Fund money (\$2,400 of it one-time) to hire a new legal assistant position for the board. After caseloads shrank by about one-third in FY 2000 and FY 2001, they more than doubled in FY 2002. The board is concerned that it may be unable to meet its decision deadlines in the event of any further increase in caseloads. A legal assistant would enable the board to deal with potential increases. Budget reductions caused the board to reduce its number of full-time positions from 5.0 to 4.0, although the fifth position was never actually filled. This enhancement would bring the board's authorization back up to 5.0 FTP.					
Agency Request	1.00	48,600	0	0	48,600
<i>Not recommended by the Governor.</i>					
Governor's Recommendation	0.00	0	0	0	0
FY 2006 Total					
Agency Request	5.00	395,700	0	0	395,700
Governor's Recommendation	4.00	345,800	0	0	345,800
Agency Request					
Change from Original App	1.00	64,100	0	0	64,100
% Change from Original App	25.0%	19.3%			19.3%
Governor's Recommendation					
Change from Original App	0.00	14,200	0	0	14,200
% Change from Original App	0.0%	4.3%			4.3%

